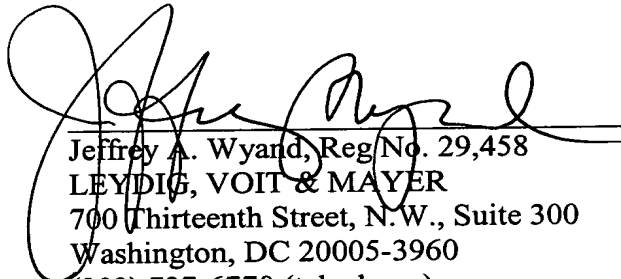


*REMARKS/ARGUMENTS*

In response to the Office Action mailed December 22, 2005, Applicants elect claims 1-7 directed to a wet etching apparatus for prosecution. In view of this election, the title of the patent application is amended to conform with the elected claims.

Prompt and favorable examination of claims 1-7 is earnestly solicited.

Respectfully submitted,



Jeffrey A. Wyand, Reg No. 29,458  
LEYDIG, VOIT & MAYER  
700 Thirteenth Street, N.W., Suite 300  
Washington, DC 20005-3960  
(202) 737-6770 (telephone)  
(202) 737-6776 (facsimile)

Date: January 17, 2006